

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 18TH DAY OF JUNE 1998

B E F O R E

THE HON'BLE MR. JUSTICE V.K. SINGHAL

WRIT PETITION NO.22586/1997

BETWEEN:

Kapali Soji Industries,
Plot No.38, Industrial Area,
Chickballapur, Rep. by its
Partner - Sri.B.L.Rajendra. ... Petitioner.

(By Sri.S.Narayan for Petr.)

AND:

1. The Deputy Commissioner of
Commercial Taxes (Assts.),
Bangalore Divn., Seshadripuram,
Bangalore - 20.
2. The Joint Commissioner of
Commercial Taxes (Admn.),
Bangalore Divn., Bangalore.
3. The Joint Director of
Industries Centre, Kolar.

... 2/-

4. State of Karnataka,
by its Secretary,
Finance Dept., Vidhana
Soudha, Bangalore - 1. ... Respondents.

(By Smt.S.Sujatha, HCGP, for Respdts.)

This Writ Petition filed under Articles 226 & 227 of the Constitution of India with an affidavit praying to: Declare that the R2 has no jurisdiction in proceeding with the order under Sec.21 of the Act in SMR:57/96-97 dt.27.1.97 in Anx.G with the order of the Appellate Authority made u/s.20 of the Act (Anx. C) in that the jurisdiction is only u/s.22A of the Act and etc.

This Writ Petition coming on for further orders this day, the Court made the following:

O R D E R

The controversy is with regard to the eligibility of exemption to the petitioner. According to the learned Government Pleader in such a situation the matter has to be decided by the State level committee as to whose opinion is in accordance with law and the matter is under process. In view of the statement of the learned HCGP, I feel that the matter is premature. Let there be a decision of

... 3/-

the state level committee. If the said decision is in favour of the petitioner, the matter ends otherwise, the petitioner would be entitled to challenge the validity of Explanation-5 thereafter.

Petition stands disposed of with the above observations.

Sd/- Judge.

bsr(o.s.)

r.by: *[Signature]*
19/8/98

c.by: *[Signature]*

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Assistant Registrar
High Court of Karnataka
Bangalore-560 001

[Signature]
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